



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County:** Powder River  
**District:** 0692 Biddle Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	BIDDLE K-8	8	21,290.00	36,626.40	9	21,290.00	41,203.80 *
2.	* DIRECT STATE AID .....						27,934.73
3.	Quality Educator .....						2,000.00
4.	At Risk Student .....						0.00
5.	Indian Education For All .....						183.60
6.	American Indian Achievement Gap .....						0.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						144.38
	Related Services Block Grant Rate [RSBG] per ANB .....						48.12
	Threshold to Determine Disproportionate Costs .....						1.393210973
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,155.04
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						0.00
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,155.04
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						384.96
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						381.16
	f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						127.04
	* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						508.20
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,663.24

County: Powder River

District: 0692 Biddle Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	1,797.66	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	1,797.66	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	53,949.68
* c. Maximum Budget Limit	66,987.44
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	52,813.24
* b. FY 2006-2007 Maximum Budget	65,578.14
* c. FY 2006-2007 ANB	9
* d. FY 2006-2007 Adopted General Fund Budget	58,453.97
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	5,640.73
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	4,084,912.00	4,084,912.00
b. FY 2006-07 County ANB (Budgeted)	232	143
c. County Retirement Mill Value per ANB	17.61	28.57
<b>District</b>		
d. Tax Year 2006 District Taxable Value	391,117.00	N/A
e. FY 2006-07 District ANB (Budgeted)	9	N/A
f. District Debt Service Mill Value Per ANB	43.46	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Powder River

District: 0692 Biddle Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		21,467.62	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		687.92	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		418,518.15	N/A
(e) District taxable valuation (Tax Year 2006)***		391,117.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		27.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County:** Powder River  
**District:** 0705 Broadus Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.  
 Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

		FY 2007-2008			3 Year Avg ANB		
1. CERTIFIED ANB			*Basic	*Per ANB		*Basic	*Per ANB
* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BROADUS K-6	147	15,328.80	670,966.80	147	15,115.90	670,966.80 *
M1	BROADUS 7-8	57	66,234.56	333,279.00	59	68,600.08	344,943.50 *
2.	* DIRECT STATE AID .....						491,532.95
3.	Quality Educator .....						37,302.00
4.	At Risk Student .....						5,086.09
5.	Indian Education For All .....						4,202.40
6.	American Indian Achievement Gap .....						800.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....						Yes	
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB .....						144.38	
Related Services Block Grant Rate [RSBG] per ANB .....						48.12	
Threshold to Determine Disproportionate Costs .....						1.393210973	
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						29,453.52
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs .....						2,795.44
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						32,248.96
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						9,816.48
Required Local Match							
* f(i).	District's Required Match for IBG [7a X 0.33] .....						9,719.66
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						3,239.44
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						12,959.10
Minimum Special Education Budget To Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						42,412.62

**County: Powder River**  
**District: 0705 Broadus Elem**

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	63,757.78	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	40,747.00	0.00	0.00
c. Reimbursement for disproportionate costs	2,795.44	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	99%
* b. BASE Budget	976,166.65
* c. Maximum Budget Limit	1,220,910.52
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	985,568.72
* b. FY 2006-2007 Maximum Budget	1,227,483.45
* c. FY 2006-2007 ANB	213
* d. FY 2006-2007 Adopted General Fund Budget	1,075,467.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	89,898.28
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	4,084,912.00	4,084,912.00
b. FY 2006-07 County ANB (Budgeted)	232	143
c. County Retirement Mill Value per ANB	17.61	28.57
<b>District</b>		
d. Tax Year 2006 District Taxable Value	3,081,326.00	N/A
e. FY 2006-07 District ANB (Budgeted)	213	N/A
f. District Debt Service Mill Value Per ANB	14.47	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

**County: Powder River**  
**District: 0705 Broadus Elem**

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>			<b>Elementary</b>	<b>High School</b>
(a)	Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b)	2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c)	GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>			<b>Elementary</b>	<b>High School</b>
(a)	Statewide GTB ratio (from c above)		18.89	N/A
(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		391,160.29	N/A
(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		17,647.10	N/A
(d)	District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		7,722,371.60	N/A
(e)	District taxable valuation (Tax Year 2006)***		3,081,326.00	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		4,641.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County:** Powder River  
**District:** 0706 Powder River Co Dist H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below.  
 Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
H1	POWDER RIVER CO H	132	236,552.00	769,329.00	141	236,552.00	821,466.00 *
2.	* DIRECT STATE AID .....						472,934.05
3.	Quality Educator .....						28,856.00
4.	At Risk Student .....						2,034.72
5.	Indian Education For All .....						2,876.40
6.	American Indian Achievement Gap .....						1,200.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						144.38
	Related Services Block Grant Rate [RSBG] per ANB .....						48.12
	Threshold to Determine Disproportionate Costs .....						1.393210973
	<b>Special Education Allowable Cost Payments</b>						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						19,058.16
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs .....						0.00
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						19,058.16
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						6,351.84
	<b>Required Local Match</b>						
* f(i).	District's Required Match for IBG [7a X 0.33] .....						6,289.19
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						2,096.11
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						8,385.30
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						27,443.46

**County: Powder River**  
**District: 0706 Powder River Co Dist H S**

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	0.00	31,740.02	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	29,761.29	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then			
[a - (b * 1.393210973)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	910,603.68
* c. Maximum Budget Limit	1,131,100.78
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	902,266.82
* b. FY 2006-2007 Maximum Budget	1,120,915.63
* c. FY 2006-2007 ANB	144
* d. FY 2006-2007 Adopted General Fund Budget	1,049,186.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	146,919.18
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	4,084,912.00	4,084,912.00
b. FY 2006-07 County ANB (Budgeted)	232	143
c. County Retirement Mill Value per ANB	17.61	28.57
<b>District</b>		
d. Tax Year 2006 District Taxable Value	N/A	4,162,403.00
e. FY 2006-07 District ANB (Budgeted)	N/A	144
f. District Debt Service Mill Value Per ANB	N/A	28.91
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03



**County: Powder River**  
**District: 0706 Powder River Co Dist H S**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		N/A	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		N/A	369,388.73
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	10,701.04
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	11,117,625.77
(e) District taxable valuation (Tax Year 2006)***		N/A	4,162,403.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	6,955.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### Revision #1

**County: 38 Powder River**  
**District: 0709 South Stacey Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB		FY 2007-2008			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1 SOUTH STACEY K-8		7	21,290.00	32,048.80	9	21,290.00	41,203.80 *
2.	* DIRECT STATE AID .....						27,934.73
3.	Quality Educator .....						2,266.00
4.	At Risk Student .....						0.00
5.	Indian Education For All .....						183.60
6.	American Indian Achievement Gap .....						0.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						144.38
	Related Services Block Grant Rate [RSBG] per ANB .....						48.12
	Threshold to Determine Disproportionate Costs .....						1.393210973
	<b>Special Education Allowable Cost Payments</b>						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,010.66
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs .....						0.00
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,010.66
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						336.84
	<b>Required Local Match</b>						
* f(i).	District's Required Match for IBG [7a X 0.33] .....						333.52
f(ii)	District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						111.16
* f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						444.68
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,455.34

**County: 38 Powder River**  
**District: 0709 South Stacey Elem**

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	2,398.96	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	2,396.88	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

#### 8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	53,994.30
* c. Maximum Budget Limit	66,964.69
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	**
* e. Highest Budget With A Vote	**
* f. Highest Voted Amount (8e-8d)	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

#### 9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	52,859.49
* b. FY 2006-2007 Maximum Budget	65,557.50
* c. FY 2006-2007 ANB	9
* d. FY 2006-2007 Adopted General Fund Budget	52,859.49
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	0.00
* f. FY 2006-2007 Equalization Status	Equalized EQ

#### 10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	4,084,912.00	4,084,912.00
b. FY 2006-07 County ANB (Budgeted)	232	143
c. County Retirement Mill Value per ANB	17.61	28.57
<b>District</b>		
d. Tax Year 2006 District Taxable Value	275,869.00	N/A
e. FY 2006-07 District ANB (Budgeted)	9	N/A
f. District Debt Service Mill Value Per ANB	30.65	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

**County: 38 Powder River**  
**District: 0709 South Stacey Elem**

## General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***		1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)		177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%		18.89	29.25

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)		18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		21,467.62	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		611.49	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		417,074.39	N/A
(e) District taxable valuation (Tax Year 2006)***		275,869.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		141.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.